

**441.41 Legal counsel — special counsel.**

1. In the case of cities having an assessor, the city legal department shall represent the assessor and board of review in all litigation dealing with assessments. In the case of counties, the county attorney shall represent the assessor and board of review in all litigation dealing with assessments. Any taxing district interested in the taxes received from such assessments may be represented by an attorney and shall be required to appear by attorney upon written request of the assessor to the presiding officer of any such taxing district. Subject to review and prior approval by either the city legal department in the case of a city or the county attorney in the case of a county, the conference board may employ special counsel to assist the city legal department or county attorney as the case may be.

2. *a.* Upon the employment of special counsel described in [subsection 1](#), the assessor shall provide a report to the department of revenue relating to the special counsel including but not limited to the following:

- (1) The date the employment started.
- (2) Justification for the employment.
- (3) The name and hourly rate of the special counsel.
- (4) Any other information the department may require.

*b.* An assessor shall report annually to the director of revenue on the cost of litigation for all matters dealing with assessments in which special counsel assisted the city legal department or county attorney as described in [subsection 1](#).

*c.* The director of revenue shall adopt rules pursuant to [chapter 17A](#) to administer [this section](#).

[C39, §7134.2; C46, 50, 54, 58, §405.26, 442.9; C62, 66, 71, 73, 75, 77, 79, 81, §441.41]  
[2017 Acts, ch 151, §21, 29](#); [2020 Acts, ch 1118, §108](#); [2021 Acts, ch 86, §77](#)  
Referred to in [§331.756\(56\)](#)